



AGENDA FOR THE AUDIT COMMITTEE AND AUDIT COMMITTEE (ADVISORY)

Members of the Audit Committee and Audit Committee (Advisory) are summoned to a meeting which will be held in Committee Room 4, Islington Town Hall, Upper Street, N1 2UD on **13 March 2023 at 7.00 pm.**

Enquiries to : Boshra Begum
Tel : 0207 527 6229
E-mail : democracy@islington.gov.uk
Despatched : 2 March 2023

Membership

Councillor Nick Wayne (Chair)
Councillor Flora Williamson (Vice-Chair)
Councillor Janet Burgess MBE
Councillor Sara Hyde

Alan Begg (Independent Member)
Alan Finch (Independent Member)

Substitute Members

Councillor Satnam Gill OBE
Councillor Angelo Weekes

Quorum: is 3 Councillors



A. Formal Matters

1. Apologies for Absence
2. Declaration of substitute members
3. Declarations of interest

If you have a **Disclosable Pecuniary Interest*** in an item of business:

- if it is not yet on the council's register, you **must** declare both the existence and details of it at the start of the meeting or when it becomes apparent;
- you may **choose** to declare a Disclosable Pecuniary Interest that is already in the register in the interests of openness and transparency.

In both the above cases, you **must** leave the room without participating in discussion of the item.

If you have a **personal** interest in an item of business **and** you intend to speak or vote on the item you **must** declare both the existence and details of it at the start of the meeting or when it becomes apparent but you **may** participate in the discussion and vote on the item.

***(a) Employment, etc** - Any employment, office, trade, profession or vocation carried on for profit or gain.

(b) Sponsorship - Any payment or other financial benefit in respect of your expenses in carrying out duties as a member, or of your election; including from a trade union.

(c) Contracts - Any current contract for goods, services or works, between you or your partner (or a body in which one of you has a beneficial interest) and the council.

(d) Land - Any beneficial interest in land which is within the council's area.

(e) Licences - Any licence to occupy land in the council's area for a month or longer.

(f) Corporate tenancies - Any tenancy between the council and a body in which you or your partner have a beneficial interest.

(g) Securities - Any beneficial interest in securities of a body which has a place of business or land in the council's area, if the total nominal value of the securities exceeds £25,000 or one hundredth of the total issued share capital of that body or of any one class of its issued share capital.

This applies to **all** members present at the meeting.

4. Minutes of previous meeting

1 - 6

B. Items for decision

1. External Audit update - To Follow

- | | | |
|----|--------------------------------------------|---------|
| 2. | 2023 - 2024 Audit Plan | 7 - 34 |
| 3. | Bi-annual Whistleblowing Monitoring Report | 35 - 38 |
| 4. | Review of Constitution 2023/24 | 39 - 58 |

C. Urgent non-exempt items

Any non-exempt items which the Chair agrees should be considered urgently by reason of special circumstances. The reasons for urgency will be agreed by the Chair and recorded in the minutes.

D. Exclusion of press and public

To consider whether, in view of the nature of the remaining item on the agenda, it is likely to involve the disclosure of exempt or confidential information within the terms of the Access to Information procedure rules in the Constitution and, if so, whether to exclude the press and public during discussion thereof.

E. Confidential/exempt items

- | | | |
|----|--------------------------------------------------------------|---------|
| 1. | Bi-annual Whistleblowing Monitoring Report - exempt appendix | 59 - 72 |
|----|--------------------------------------------------------------|---------|

F. Urgent exempt items (if any)

Any exempt items which the Chair agrees should be considered urgently by reason of special circumstances. The reasons for urgency will be agreed by the Chair and recorded in the minutes.

The next meeting of the Audit Committee and Audit Committee (Advisory) will be on
23 May 2023

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London Borough of Islington

Audit Committee and Audit Committee (Advisory) - 30 January 2023

Minutes of the meeting of the Audit Committee and Audit Committee (Advisory) held in Committee Room 1, Town Hall, Upper Street, N1 2UD on 30 January 2023 at 7.00 pm.

Present: **Councillors:** Nick Wayne (Chair), Flora Williamson (Vice-Chair), Janet Burgess MBE and Sara Hyde,

Independent members: Alan Begg and Alan Finch

Councillor Nick Wayne in the Chair

35 **APOLOGIES FOR ABSENCE (Item A1)**

None.

36 **DECLARATION OF SUBSTITUTE MEMBERS (Item A2)**

None.

37 **DECLARATIONS OF INTEREST (Item A3)**

None.

38 **MINUTES OF PREVIOUS MEETING (Item A4)**

RESOLVED:

That the minutes of the meeting held on the 15 November 2022 be confirmed as a correct record and the Chair be authorised to sign them.

39 **PRINCIPAL RISK DEEP DIVE: HEALTH AND SOCIAL CARE INTEGRATION AND SOCIAL CARE MARKET INSTABILITY (Item B1)**

The Director of Adult Social Care, the Director and Assistant Director of Strategic Commissioning attended to discuss the principal risk within the Health and Social Care Integration & Social Care Market Instability.

The following points were noted in the discussion:

- It was explained to the committee that there are measures in place to address the confidence in market sustainability and our bespoke approach with providers further enhances our confidence and engagement with providers ensures awareness of their financial stability. The council undergoes annual activities in Islington and NCL and also commissioned an external provider to undertake market sustainability exercises. We keep sight of the providers financial workbooks to assess their financial position. Due to

the bespoke approach with our providers each situation is different, and we are unable to list costs of failure as this differs among providers. There are no providers currently failing financially.

- It was explained to the committee that we will be able to provide a savings against the budget. The council has a budget for uplifts in 2022/2023 and the LLW was paid by providers where it was possible to negotiate with them
- It was explained to the committee that Islington has a good history of innovation working with our partners and voluntary sector in the Borough which helps us manage some of the risks. The CCG (previously the Better Care fund) have also invested generously into the fund for us in comparison with other boroughs due to our good track record of delivering in the borough.
- It was explained to the committee that where we have not seen improvement on the insufficient capacity, resource and integration within the health and care system to meet resident needs, this is due to external factors such as inflation.
- It was explained to the committee that we have undertaken a reassessment of risks were caused by the literal shift in the move from CCG and the new expectations at a national level. Conflicting pressures such as inflation increased the risks.
- The Council is working in collaboration with Whittington Hospital to proactively manage risks on hospital discharge by ensuring the right balance of health and social care.

RESOLVED:

- (a) To note the risk management strategy for these two Principal Risks Set of risks, as detailed in the report of the Director of Adult Social Care.
- (b) That there be a further report on progress to the committee as a deep dive in January 2024.

40

REPORT OF THE EXTERNAL AUDITOR - AUDIT FINDINGS REPORT
(Item B2)

The following points were noted during the discussion:

- The Director of Finance detailed the progress on the 21/22 audit process along with colleagues from Grant Thornton, the current Council external auditor. It was noted that despite taking longer than anticipated, the audit is progressing well. The external auditor stated they will present the report to the Audit committee meeting on 13th March 2023. The Committee asked that the report be provided by the start of March to allow time to understand it to which the external auditor confirmed this would be provided.
- It was explained to the committee that the delays in completing the final report so far have been due to three main factors. Firstly, the complexity of the Audit means the external auditor must go into more detail than anticipated for example, looking at the yields of the investments. Secondly, in terms of infrastructure the delays are caused by local authorities missing records of activities such as repairs etc., and this is a wider national issue among other audit firms outside of Grant Thornton. Thirdly, there are delays

in the working papers however, the committee was assured that there are adequate resources in place to get the report completed.

- A question was asked as to whether there were any red flags from the findings of the report so far and the committee was assured that there were no major issues arising.
- The Chair thanked the internal and external officers for their hard work on this.

RESOLVED:

That the contents of the report of the Corporate Director of Resources be noted.

41

21/22 ANNUAL GOVERNANCE STATEMENT (Item B3)

The following points were noted during the discussion:

- It was explained to the committee that there has not been much change in the past year however, going forward significant changes in the next report could be anticipated as the Council is in a fundamentally different position.
- The committee agreed that the report should include a few paragraphs surrounding the next steps, lessons learned, and changes from the previous year to ensure we are a reflective forward-looking organisation.
- The report also needs to highlight outcomes including statistics and further detail around the audit section.

RESOLVED:

a) That the Annual Governance Statement attached at Appendix A to the report of the Corporate Director of Resources be noted.

b) That the Corporate Director of Resources be authorised, in consultation with the Chair of the Audit Committee, to approve minor amendments to the Annual Governance Statement prior to the final signing of the statement of accounts

c) To note that officers will report back on any amendments made to the Annual Governance Statement at a subsequent Audit Committee and provide a copy of any amended version of the Annual Governance Statement for the Committee's information.

42

COUNCIL TAX BASE (Item B4)

RESOLVED:

a) That the council taxbase for the whole area for 2023/24 of 81,882.2 Band D equivalent properties after adjusting for non-collection be approved.

b) That it be noted that the 2023/24 taxbase maintains the balanced budget position for 2023/24 and will be fully incorporated in the final version of the 2023/24 budget report and council tax calculations to be considered by the Executive on 9 February 2023 and Council on 2 March 2023.

c) That the council taxbase for meeting the special expenses issued by the Lloyd Square Garden Committee for 2023/24 shall be 44.1 Band D equivalent properties after adjusting for non-collection be approved.

d) That the council tax forecast for 2022/23 and distribution of this in 2023/24 between the council and Greater London Authority (GLA) be noted.

43 **22-23 INTERNAL AUDIT INTERIM REPORT (Item B5)**

The following points were noted during the discussion:

- It was explained to the committee that we have are in a good position with audit overall and the main components of the audit concern satisfaction with monitoring the housing and school's directorates.
- The council conducts workshops to ensure staff are aware of good and bad audit and what this can look like. The council is taking proactive steps such as risk workshops.
- It was explained to the committee that there are no red flags currently, or any significant cause for concerns such as financial mismanagement concerns, safeguarding and other high-level risks.
- It was agreed that there would be more detail in summarising findings in moderate assurance going forward.
- It was explained to the committee that there will be an update on the governing bodies that have been designed and set up to undergo self-assessment.
- The chair agreed that, on behalf of the committee, he would write to (i) the Corporate Director of Children and Young People to express the Committee's concerns around the potential issue of financial management and governance for governing bodies and (ii) the Acting Corporate Director of Homes and Neighbourhoods about financial management by TMOs

RESOLVED:

That the Internal Audit interim annual report 2022/23, as detailed in the report of the Corporate Director of Resources, be noted.

44 **PRINCIPAL RISK UPDATE (Item B6)**

The following points were noted during the discussion:

- It was explained to the committee that the financial settlement for the current year has been positive for the Council, and we secured slightly more funding for vital services such as Adult Social Care. This enhances stability of the market and puts the Council at less risk.
- The committee noted that the risks associated with interest rates has also reduced however, inflation remains uncertain.
- In terms of cyber risks, the committee was informed that we are two thirds of the journey on our way to the cloud and data sensors however, once completed this will enhance security against cyber-attacks.
- The committee noted the Council's current risk profile is comprehensive and we do not anticipate any new risks.

RESOLVED:

That the Principal Risk Update – January 2023, detailed in the report of the Corporate Director of Resources, be noted.

45 ANNUAL REPORT OF THE PERSONNEL SUB-COMMITTEE (Item B7)

The following points were noted during the discussion:

- It was suggested that, as part of a review of the Constitution and the terms of reference of committees, officers could address the matter of responsibility for staffing matters
- The chair suggests a possible annual report to Policy and Performance Scrutiny Committee around recruitment and retention of staff to ensure no areas of concern

RESOLVED:

- a) That the work of the Personnel Sub-Committee in 2022 be noted.
- b) That thanks be extended to the Personnel Sub-Committee for its work.

46 ANNUAL REPORT OF PENSIONS SUB-COMMITTEE (Item B8)

RESOLVED:

- a) That the Annual Report of the Pensions Sub-Committee be noted.
- b) That the sub-committee be thanked for their hard work, especially their work to reduce future emissions of fossil fuel reserves and carbon, their rigorous approach to monitoring Fund managers and their very accurate and forward-thinking target of divesting the Fund of Russian interests at speed.

The meeting ended at 9.00 pm

CHAIR

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Finance

7 Newington Barrow Way

London N7 7EP

Report of: Corporate Director of Resources

Meeting of: Audit Committee

Date: 13th March 2023

Wards: All

Subject: Draft 2023/24 Internal Audit plan

1. Synopsis

- 1.1. The provision of a continuous Internal Audit service provides independent and objective assurance on the control environment that supports the delivery of the Council's objectives.
- 1.2. The report outlines the proposed 2023/24 Internal Audit plan for the Council. It also includes the Internal Audit Strategy and an assurance map which maps audit activity to each of the Council's principal risks.

2. Recommendation

- 2.1. Committee is asked to approve the 2023-24 Internal Audit plan.

3. Background

- 3.1. The Council has a statutory duty to maintain an adequate and effective Internal Audit function. The Internal Audit, Investigations and Risk Management service provides this function.
- 3.2. Our primary objective is to provide the Council, via the Audit Committee, with independent assurance that risk management, governance and internal control

processes are operating effectively. Internal Audit also seek to provide advice on risk and control issues within individual processes. We aim to achieve this through a planned programme of work based on an annual assessment of the principal risks facing the Council.

- 3.3. The Internal Audit Strategy, attached at Appendix 1, details the role and objective of Internal Audit within the organisation and the overall strategic approach to meeting this objective.
- 3.4. The draft plan attached at Appendix 2 details the work to be undertaken by the Internal Audit in 2023/4 to deliver this objective.
- 3.5. Appendix 3 includes an assurance map which maps recent and planned audit activity to each of the Council's principal risks.
- 3.6. Internal Audit aims to retain flexibility in its approach in order to provide coverage of emerging risks, and to meet the changing needs of the organisation. To this end, while Internal Audit will deliver a risk based annual plan, we will also remain responsive to the needs of auditees and wider stakeholders and will continue to provide ad hoc control advice and support where required.

4. Internal Audit plan – preparation and consultation

- 4.1. The Council has a statutory duty to maintain an adequate and effective Internal Audit function. The Internal Audit, Investigations and Risk Management service provides this function.
- 4.2. The 2023/24 plan was drafted from a number of sources including the Council's principal risk report, an Internal Audit risk assessment, audit plans of other local authorities, intelligence from previous audits/fraud investigations, and CIPFA good governance guidelines. The Internal Audit risk assessment to arrive at the plan is as follows:
 - The Council's principal risks were evaluated to assess the extent of assurance activity against them in the last three years and any planned follow up activity (see Appendix 3);
 - Any gaps in assurance were identified and audit or advisory activity was proposed to ensure Internal Audit coverage;
 - Plans for each directorate have been discussed and approved at Directorate Management Teams (DMTs) in January and February 2023; and
 - The wider plan and assurance map have been noted at DMTs in January and February 2023 and at CMB in February 2023.
- 4.3. Based on the evaluation of risks and the body of work carried out over the three years between 2020/21 and 2022/23 and in line with good practice, the 2023/24 plan includes a proportion of extended follow up reviews to provide continued assurance on principal risks.

5. Internal Audit plan – delivery

- 5.1. The annual plan has been drawn up to address the statutory requirements and key risks for the Council, taking into account the available resources within the Internal Audit service. Changes to the annual plan may be necessary during the year to reflect changing risks.
- 5.2. Based on the risk assessment exercise outlined in section 2.1 above, the proposed 2023/24 audit plan includes:
- New audits relating to principal risks (185 days);
 - New audits relating to key financial systems (52 days);
 - New audits requested by management not related to principal risks (17 days);
 - Extended follow ups to provide additional assurance relating to key 2022/23 audits (38 days);
 - Follow up activity to provide continued assurance relating to principal risks and key financial systems (124 days);
 - New establishment reviews (schools, tenant management organisations and voluntary sector organisations) (190 days);
 - Grant claim certification (30 days); and
 - Risk management, investigations, audit planning and follow up coordination activity through Controls Board (90 days).
- 5.3. The 2023/24 Internal Audit plan will deliver c.785 audit days, including a contingency of c.60 days to cover urgent and unplanned reviews arising during the year. A portion of the plan (up to c.180 days) will be delivered by our co-sourced partner.

6. Follow up audits

- 6.1. A Controls Board is in place to facilitate an ongoing dialogue between Internal Audit and Directorate Management Teams around the progress of the Internal Audit plan, emerging assurance themes, monitoring of audit actions arising from internal and external audit work, proactive advisory work and escalation of areas of concern. The Director of Finance chairs the Controls Board and its members include Internal Audit and representatives from all directorates.
- 6.2. Internal Audit follow up those recommendations which present the highest risk to the Council. We will follow up all critical and high priority recommendations, and medium priority recommendations in areas where the inherent risk of fraud or reputational damage is high. All other recommendations are tracked at a directorate level and implementation status is reported to Controls Board. Responsibility for following up all recommendations from establishment reviews

(schools, Tenant Management Organisations and voluntary sector organisations) sits within the relevant directorates except where critical priority findings are identified.

- 6.3. Only extended follow up audits are reported on using memoranda. All other recommendations are followed up in the quarter after they fall due. Outcomes of follow up activity and rationales to support outcome assessments are held within a tracker. A summary of implementation rates for critical and high priority recommendations is reported to Audit Committee twice a year within the Internal Audit Annual Report and the Interim Internal Audit Annual Report.

7. Implications

7.1. Financial Implications

- 7.1.1. A sound system of internal controls forms a significant part of the governance framework and is essential to underpin the effective use of resources.
- 7.1.2. There are no direct financial implications of the recommendations within this report.
- 7.1.3. The cost of delivering the audit plan is budgeted for within the council's overall budget.

7.2. Legal Implications

- 7.2.1. The Local Audit and Accountability Act 2014 sets out the regulatory framework for the audit of local authorities. The Council must undertake an effective internal audit to evaluate the effectiveness of its risk management, control and governance processes, taking into account public sector internal auditing standards or guidance (Accounts and Audit Regulations 2015 (SI 2015/234), regulation 5). The Public Sector Internal Audit Standards 2017 provide a set of public sector internal audit standards, which are supplemented for local government by CIPFA standard setting guidance.

7.3. Environmental Implications and contribution to achieving a net zero carbon Islington by 2030

- 7.3.1. There are no environmental implications arising from the recommendations in this report.

7.4. Equalities Impact Assessment

- 7.4.1. The council must, in the exercise of its functions, have due regard to the need to eliminate discrimination, harassment and victimisation, and to advance equality of opportunity, and foster good relations, between those who share a relevant protected characteristic and those who do not share it (section 149 Equality Act 2010). The council has a duty to have due regard to the need to remove or minimise disadvantages, take steps to meet needs, in particular steps to take

account of disabled persons' disabilities, and encourage people to participate in public life. The council must have due regard to the need to tackle prejudice and promote understanding.

7.4.2. An Equalities Impact Assessment is not required in relation to this report, because the decision currently being sought does not have direct impacts on residents.

Appendices:

- Appendix 1 – Internal Audit Strategy
- Appendix 2 – Internal Audit Plan
- Appendix 3 – Assurance Map

Final report clearance:

As agreed by: Corporate Director of Resources

Date: 23 February 2023

Report Author: Nasreen Khan, Head of Internal Audit, Investigations and Risk Management
Tel: 020 7974 2211
Email: Nasreen.Khan@islington.gov.uk

Financial Implications Author: Paul Clarke, Director of Finance
Tel: 020 7527 5636
Email: Paul.Clarke@islington.gov.uk

Legal Implications Author: Rob Willis, Chief Corporate and Commercial Litigation Lawyer
Tel: 020 7527 3302
Email: Robert.Willis@islington.gov.uk

Environmental Implications Author: Gearoid Kennedy, Sustainable Energy Partnerships Manager
Tel: 020 7527 2347
Email: Gearoid.Kennedy@islington.gov.uk

APPENDIX 1 – INTERNAL AUDIT STRATEGY

1. Introduction

- 1.1 This document sets out the overall strategic approach of the Council's Internal Audit function in providing assurance over the key risks faced by the Council. The Council operates a Shared Internal Audit Service with Camden, with a shared Head of Internal Audit supported by dedicated Audit Managers and principal auditors at each borough.

2. Purpose of Internal Audit

- 2.1 The overall strategy of Internal Audit primarily entails delivering a risk-based audit plan aligned with the Council's principal risk profile.
- 2.2 As noted in the Internal Audit Charter, it is the responsibility of management to maintain appropriate risk management processes, control systems, accounting records and governance arrangements. Internal Audit is not responsible for designing and implementing control systems and managing risks.
- 2.3 The purpose of the Internal Audit Service is to provide independent, objective assurance and consulting services (via the Audit Committee) in order to add value and improve operations.
- 2.4 The mission of the Shared Internal Audit Service is to enhance and protect organisational value by providing risk based and objective assurance, advice and insight.
- 2.5 The Chief Finance Officer has a statutory duty under the Local Government Act 1972 to ensure an effective Internal Audit function is maintained.

3. Ethical standards

- 3.1 Internal Audit maintains independence and objectivity within the organisation and follows the Public Sector Internal Audit Standards in the course of its work.

4. Roles and Responsibilities

- 4.1 The Service is led by the Head of Internal Audit, whose roles and responsibilities are detailed in the Camden and Islington Shared Internal Audit Service Charter.
- 4.2 The Head of Internal Audit is supported in achieving these responsibilities by the Audit Manager and a team of principal auditors.
- 4.3 Some reviews (determined on an annual basis) are delivered by a co-sourced partner. These reviews are normally those where Internal Audit identify that the reviews would benefit from particular technical expertise outside the service, or where this would support the independence of the service.
- 4.4 The service works and liaises with a number of stakeholders outside of the service including:
- The Audit Committee;
 - Officers within the Council;
 - The Council's Risk Manager;

- A co-sourced partner;
- External partners, including other Councils and CIPFA.

5. Risk Assessment and Audit Plan Development

- 5.1 An annual Internal Audit risk assessment is conducted based on the Council's Principal Risk Report and other sources of information as appropriate.
- 5.2 An Internal Audit plan is produced based on this risk assessment. As part of this process, Internal Audit also considers risk areas which, whilst not requiring immediate attention, could be supported by review and includes these reviews on a reserve list for consideration on future plans.
- 5.3 Internal Audit consults on the Audit Plan as appropriate, including with DMTs and the Corporate Management Board.
- 5.4 The plan is presented to the Audit Committee for approval.
- 5.5 Changes in the plan can be made in year if required in response to changing risks.

6. Risk-based reviews

- 6.1 To deliver the annual Internal Audit plan, risk-based reviews are undertaken in accordance with the Shared Service Internal Audit Methodology.
- 6.2 A Terms of Reference is prepared for each planned review which sets out the key risks and objectives of the audit and is agreed with the auditee.
- 6.3 Audit fieldwork is completed in line with the agreed Terms of Reference, and may include the following procedures to provide assurance:
 - Interviews with control owners, and obtaining an understanding of controls to assess the extent to which they mitigate the risks as per the Terms of Reference;
 - Walkthroughs where performance of controls is observed;
 - Inspection of relevant documentation and detailed testing to confirm performance of controls.
- 6.4 At the conclusion of an audit, a closing meeting is held and an audit report is written, that sets out the audit findings which are rated as critical, high, medium or low. Where applicable, the report is given an overall assurance rating to indicate the overall effectiveness of the control environment.
- 6.5 The report also includes recommendations as to how findings may be addressed. Actions are agreed with the auditee in respect of these recommendations, accompanied with target dates and action owners.

7. Follow-ups

- 7.1 Completion of agreed actions is tracked through follow up work, whereby the auditee provides evidence confirming the completion of actions. Internal Audit reviews evidence to confirm the completion of actions.
- 7.2 In some cases, Internal Audit conducts an extended follow-up review. This is typically for high risk areas and may entail a repeat of some of the procedures in 6.3 above to assess the control environment following the completion of agreed audit actions.

7.3 Completion of actions is reported to the Audit Committee.

8. Monitoring Plan delivery

- 8.1 Internal Audit tracks the delivery of the Audit Plan on an ongoing basis to confirm plan delivery against target.
- 8.2 The Audit Committee has overall responsibility for governance-level oversight of the plan, and receives bi-annual reports on delivery. The annual report includes an overall annual assurance opinion for the Council.

Appendix ends

APPENDIX 2 – 2023/24 DRAFT INTERNAL AUDIT PLAN

An * next to the audit title indicates that the proposed activity relates to a principal risk (see assurance mapping at **Appendix B**).

Ref	Audit title	Indicative scope	Planned quarter	Planned days
A. CORPORATE / CROSS-CUTTING				
CC23-1	Risk management – assurance mapping	Internal Audit input into assurance mapping for principal risks.	Q3	10
CC23-2	Serious fraudulent activity *	Internal Audit input into reactive investigations to be undertaken in-year.	All	20
CC23-3	Audit plan production	Preparation of the Council's annual audit plan.	Q3/4	10
CC23-4	Controls Board	Internal Audit input into Controls Board workplan and support for directorate representatives.	All	30
CC23-5	Good Governance Group	Internal Audit input into Good Governance Group workplan	All	20
CC23-6-1	Review of grant claim – Turnaround Programme	Review of grant claims for government funding which require Internal Audit review and approval. Based on actual requests in prior years, an assumption has been made that four such reviews will be required in year.	Q1/2	6
CC23-6-2	Review of grant claim – Supporting Families		Q4	6
CC23-6-3	Review of grant claim - grant 3		TBC	6
CC23-6-4	Review of grant claim - grant 4		TBC	6
CC23-6-5	Review of grant claim - grant 5		TBC	6
CC23-7	Modern day slavery *	A review of joint working, governance and oversight arrangements relating to modern day slavery. The audit will also look at staff training and communications with residents.	Q3	17

FWU2 3-1	Cross-cutting follow up activity	Follow up activity relating to the following audits: <ul style="list-style-type: none"> • Business transformation • Insurance settlements • Landlord duty of care – lifts • PMO • Technology debt management 	All	12
FWU2 3-10	2023/24 in-year follow up activity	Audit recommendations for some 2023/24 planned audits will need to be followed up in year, and this time has been allocated based on actual time spent on in-year follow ups in 2021/22 and 2022/23.	Q3/4	22
Total Cross-Cutting days				154

Ref	Audit title	Indicative scope	Planned Quarter	Planned days
B. RESOURCES				
R23-1- 1	Review of key financial system – council tax and business rates	Review of key financial systems in line with a rolling plan.	Q3	13
R23-1- 2	Review of key financial system – scope to be confirmed in year		Q3	13
R23-1- 3	Review of key financial system – staff expenses	A risk based review focussed on key controls related to staff expenses.	Q3	13
R23-1- 4	Review of key financial system – financial regulations	Internal Audit input into the planned review of the Council's Financial Regulations.	Q3	13
R23-2	Key IT application review - LiquidLogic *	A review of a key IT application in use within the Council. System to be identified during scoping.	Q2	16

R23-3	Savings delivery programme – Adults and Children *	A review of the effectiveness of monitoring and reporting arrangements for delivery of agreed Medium-Term Financial Strategy (MTFS) savings. Areas of focus to be identified during scoping.	Q3	17
R23-4 (provisional)	Information governance *	This audit will review and assess key areas of information governance risk. Areas of focus to be identified during scoping.	Q2	17
FWU2 3-9	Resources follow up activity	<p>Follow up activity relating to the following audits:</p> <ul style="list-style-type: none"> • Capital expenditure • Capital programme • Cyber security • Key financial system (KFS) - accounts receivable • KFS - bank and system reconciliations • KFS - capital accounting (asset management) • KFS - pensions • KFS - treasury • Key IT application review – Northgate Housing • Payroll • Purchase cards • Technology debt management • Use of contingent workers 	All	45
FWU2 3-11	Access controls and rights (extended follow up) *	Extended follow up of Access controls and rights (FR21-2). This audit will include testing a new sample to verify the operation of key controls.	Q1/2	16
Total Resources days				163

Ref	Audit title	Indicative scope	Planned quarter	Planned days
C. ADULT SOCIAL CARE				
ASC23-1	Social care market stability *	A review of the effectiveness of arrangements to support social care market stability.	Q2	17
ASC23-2	Non-recent child abuse support payment scheme *	A review of the effectiveness of arrangements for distribution of payments related to non-recent child abuse. The audit will sample test payments to assess their validity, accuracy and timeliness.	Q1	17
FWU2 3-2	Adult Social Care follow up activity	Follow up activity relating to the following audit: <ul style="list-style-type: none"> • Mental health safeguarding processes 	All	2
Total Adult Social Care days				53

Ref	Audit title	Indicative scope	Planned quarter	Planned days
D. CHILDREN AND YOUNG PEOPLE				
CS23-1	Youth Safety *	A review of the effectiveness of projects to support youth safety.	Q3/4	17
CS23-2	Schools establishment reviews	Risk based review of seven schools or children's centres. The programme assesses the effectiveness of governance mechanisms and financial practices.	All	112
FWU2 3-3	Children and Young People follow up activity	Follow up activity relating to the following audits: <ul style="list-style-type: none"> • Conewood Children's Centre • Domestic violence • SEN transport 	All	4
Total Children and Young People days				133

Ref	Audit title	Indicative scope	Planned quarter	Planned days
E. COMMUNITY ENGAGEMENT AND WELLBEING				
FT23-1	Voluntary Sector Organisation (VSO) establishment review	Risk based review of one VSO to assess the effectiveness of governance mechanisms and financial practices.	Q3/4	13
FWU2 3-6	Community Engagement and Wellbeing follow up activity	Follow up activity relating to the following audit: <ul style="list-style-type: none"> Challenging Inequality Programme 	All	3
Total Community Engagement and Wellbeing days				16

Ref	Audit title	Indicative scope	Planned quarter	Planned days
F. COMMUNITY WEALTH BUILDING				
CWB2 3-1	Indexation and inflation governance *	A review of indexation and inflation governance. The specific focus of the audit will be determined during scoping.	Q2	17
FWU2 3-4	Community Wealth Building follow up activity	Follow up activity relating to the following audits: <ul style="list-style-type: none"> Financial resilience of residents Health and safety – asbestos governance, management and monitoring Supplier bank amendments 	All	15
FWU2 3-12	Decline in local business resilience (extended follow up) *	Extended follow up of Decline in local business resilience (CWB21-1).	Q1	11
Total Community Wealth Building days				43

Ref	Audit title	Indicative scope	Planned quarter	Planned days
G. ENVIRONMENT AND CLIMATE CHANGE				
E23-1	Anti-social behaviour (ASB) service	A risk-based review of key controls within the ASB service	Q4	16
E23-2	Cemeteries	A review of cemetery management arrangements. The specific focus of the audit will be determined during scoping.	Q2/3	17
FWU2 3-5	Environment and Climate Change follow up activity	Follow up activity relating to the following audits: <ul style="list-style-type: none"> • Climate emergency • Parking services 	All	6
Total Environment and Climate Change days				39

Ref	Audit title	Indicative scope	Planned quarter	Planned days
H. HOMES AND NEIGHBOURHOODS				
HN23-1	New Homes supplier failure *	A review of arrangements in place to mitigate the risk of New Homes principal supplier and supply chain failures.	Q2/3	17
HN23-2	Landlord duty of care – condensation and mould *	A review of arrangements in place to protect social housing residents from the effects of condensation and mould.	Q2	17
HN23-3	Tenant Management Organisation (TMO) establishment reviews	Risk based review of five TMOs. These reviews are part a rolling programme of assurance for TMOs which operates on a cyclical basis. The programme assesses the effectiveness of governance mechanisms and financial practices.	Q2/3	65
FWU2 3-7	Homes and Neighbourhoods follow up activity	Follow up activity relating to the following audits:	All	10

		<ul style="list-style-type: none"> Housing allocations – medical assessments Housing Revenue Account (HRA) Tenant Management Organisation (TMO) monitoring arrangements 		
FWU2 3-13	Extended follow up - landlord duty of care - housing safety programme assurance *	<ul style="list-style-type: none"> Extended follow up of Landlord duty of care - housing safety programme assurance (HN22-2). 	Q2/3	11
Total Homes and Neighbourhoods days				120

Ref	Audit title	Indicative scope	Planned Quarter	Planned days
I. PUBLIC HEALTH				
FWU2 3-8	Public Health follow up activity	Follow up activity relating to the following audit: <ul style="list-style-type: none"> Public health partnership working arrangements 	All	5
Total Public Health days				5

Appendix ends

APPENDIX 3 – 2022-23 ASSURANCE MAP

Risk title	Internal audit coverage (from 2020/21 to 2022/23)	2023/24 planned internal audit coverage
Financial stability and resilience	<p>2020/21</p> <ul style="list-style-type: none"> • Financial strategy – Adult Social Care (CC20-3) • Commercial waste recovery plan (AD20-2) • Housing Revenue Account follow up activity • Parking services follow up activity • Rent income and recovery follow up activity • Blue badges follow up activity • Grant certification activity <p>2021/22</p> <ul style="list-style-type: none"> • Financial strategy – Adult Social Care follow up activity • Commercial waste recovery plan follow up activity • Housing Revenue Account follow up activity. • Parking services follow up activity • Rent income and recovery follow up activity. • Blue badges follow up activity • Grant certification activity <p>2022/23</p> <ul style="list-style-type: none"> • Insurance settlements (CC22-7) • Purchase cards (AD22-2) • Financial strategy – Adult Social Care follow up activity • Commercial waste recovery plan follow up activity • Housing Revenue Account follow up activity • Parking services follow up activity 	<p>Resource has been included in the Resources element of the 2023/24 audit plan for assurance in this area:</p> <ul style="list-style-type: none"> • Savings delivery (R23-3) <p>Resource has been included in the Adult Social Care element of the 2023/24 audit plan for further follow up work relating to the following audit:</p> <ul style="list-style-type: none"> • Financial strategy – Adult Social Care <p>Resource has been included in the Environment and Climate Change element of the 2023/24 audit plan for further follow up work relating to the following audits:</p> <ul style="list-style-type: none"> • Commercial waste recovery plan • Parking services <p>Resource has been included in the Resources element of the 2023/24 audit plan for further follow up work relating to the following audits:</p> <ul style="list-style-type: none"> • Housing Revenue Account

Risk title	Internal audit coverage (from 2020/21 to 2022/23)	2023/24 planned internal audit coverage
	<ul style="list-style-type: none"> Grant certification activity 	<p>Resource has also been included for initial follow up work relating to the following audits:</p> <ul style="list-style-type: none"> Insurance settlements Purchase cards
Volatility of energy market causes budget pressures for the Council, Schools and residents	N/A – new risk in 2022/23.	None – as there has been extensive scrutiny in this area to respond to the emerging risk, additional assurance work in this area is not considered necessary in 2023/24.
Declining financial resilience of residents	<p>2022/23</p> <ul style="list-style-type: none"> Financial resilience of residents – test and trace support payments (CWB22-1) Housing allocations – medical assessments (CC22-7) 	<p>Resource has been included in the Community Wealth Building element of the 2023/24 audit plan for initial follow up work relating to the following audit:</p> <ul style="list-style-type: none"> Financial resilience of residents – test and trace support payments <p>Resource has been included in the Homes and Neighbourhoods element of the 2023/24 audit plan for initial follow up work relating to the following audit:</p> <ul style="list-style-type: none"> Housing allocations – medical assessments
Covid-19 Outbreak Control	None – overarching governance in this area was considered to be sufficiently robust that additional non-reactive	Given that this risk is likely to be removed as a principal risk in-year in line with other London councils, no Internal Audit activity is planned

Risk title	Internal audit coverage (from 2020/21 to 2022/23)	2023/24 planned internal audit coverage
	audit work was not deemed necessary.	for 2023/24. Risk management support will continue to be provided. Any audit activity will be confined to reactive audits if concerns are raised in year.
Cyber and data security breach	<p>2020/21</p> <ul style="list-style-type: none"> • Cyber security follow up activity <p>2021/22</p> <ul style="list-style-type: none"> • Access controls and rights (FR21-2) • Cyber security follow up activity <p>2022/23</p> <ul style="list-style-type: none"> • Access controls and rights follow up activity • Cyber security follow up activity 	<p>Resource has been included in the Resources element of the 2023/24 audit plan for further follow up work relating to the following audits:</p> <ul style="list-style-type: none"> • Access controls and rights • Cyber security
Diversity and inclusion	<p>2021/22</p> <ul style="list-style-type: none"> • Challenging inequality programme (FR21-5) <p>2022/23</p> <ul style="list-style-type: none"> • Challenging inequality programme follow up activity 	<p>Resource has been included in the Community Engagement and Wellbeing element of the 2023/24 audit plan for further follow up work relating to the following audit:</p> <ul style="list-style-type: none"> • Challenging inequality programme
Increased incidents of youth crime and serious youth violence impact on the council's ability to respond adequately	<p>2020/21</p> <ul style="list-style-type: none"> • Youth crime (PS20-1) <p>2021/22</p> <ul style="list-style-type: none"> • Youth crime follow up activity <p>2022/23</p> <ul style="list-style-type: none"> • None based on moderate assurance rating in 2020/21 	<p>Resource has been included in the Children and Young People element of the 2023/24 audit plan for assurance in this area:</p> <ul style="list-style-type: none"> • Implementation of the youth safety strategy (CS23-2) <p>Resource has been included in the Environment and Climate Change element of the 2023/24</p>

Risk title	Internal audit coverage (from 2020/21 to 2022/23)	2023/24 planned internal audit coverage
	and good follow up outcomes in 2021/22.	audit plan for assurance in this area: <ul style="list-style-type: none"> • Anti-social behaviour service
Failure to address and challenge social inequalities	<p>2021/22</p> <ul style="list-style-type: none"> • Challenging Inequality programme (FR21-5) <p>2022/23</p> <ul style="list-style-type: none"> • Challenging Inequality programme follow up activity 	Resource has been included in the Community Engagement and Wellbeing element of the 2023/24 audit plan for further follow up work relating to the following audit: <ul style="list-style-type: none"> • Challenging Inequality programme
Serious information breach or non-compliance with legislation	<p>2020/21</p> <ul style="list-style-type: none"> • Information governance - records management follow up activity <p>2021/22</p> <ul style="list-style-type: none"> • Information governance - records management follow up activity <p>2022/23</p> <ul style="list-style-type: none"> • Information governance - records management follow up activity 	Resource has been included in the Resources element of the 2023/24 audit plan for assurance in this area: <ul style="list-style-type: none"> • Freedom of Information requests (R23-4)
Social care market instability cause provider failure or withdrawal	<p>2020/21</p> <ul style="list-style-type: none"> • Contract management (CC20-6) • Adult social care provider failure follow up activity <p>2021/22</p>	Resource has been included in the Adult Social Care element of the 2023/24 audit plan for assurance in this area: <ul style="list-style-type: none"> • Social care market instability (ASC23-1)

Risk title	Internal audit coverage (from 2020/21 to 2022/23)	2023/24 planned internal audit coverage
	<ul style="list-style-type: none"> • Adult social care provider failure follow up activity • Contract management follow up activity <p>2022/23</p> <ul style="list-style-type: none"> • Contract management follow up activity 	
Safeguarding Adults - failure to identify or respond to preventable harm	<p>2020/21</p> <ul style="list-style-type: none"> • Safeguarding adults (PS20-2) • Direct payments follow up activity • Mental health safeguarding follow up activity <p>2021/22</p> <ul style="list-style-type: none"> • Safeguarding adults follow up activity • Direct payments follow up activity • Mental health safeguarding follow up activity <p>2022/23</p> <ul style="list-style-type: none"> • Safeguarding adults follow up activity • Mental health safeguarding follow up activity 	<p>Resource has been included in the cross-cutting element of the 2023/24 audit plan for assurance in this area:</p> <ul style="list-style-type: none"> • Modern day slavery (ASC23-2)
Not achieving the declared net zero carbon target (by 2030)	<p>2020/21</p> <ul style="list-style-type: none"> • Capital programme (CC20-4) • People friendly streets (AD20-2) <p>2021/22</p> <ul style="list-style-type: none"> • Capital programme follow up activity 	<p>Resource has been included in the Environment and Climate Change element of the 2023/24 audit plan for initial follow up work relating to the following audit:</p> <ul style="list-style-type: none"> • Climate emergency

Risk title	Internal audit coverage (from 2020/21 to 2022/23)	2023/24 planned internal audit coverage
	<ul style="list-style-type: none"> • People friendly streets follow up activity <p>2022/23</p> <ul style="list-style-type: none"> • Climate emergency (E22-1) • Capital programme follow up activity • People friendly streets follow up activity 	<p>Resource has been included in the Resources element of the 2023/24 audit plan for further follow up work relating to the following audit:</p> <ul style="list-style-type: none"> • Capital programme
<p>Commissioning, procurement and contract management operating model fails to maximise value for money and social value outcomes</p>	<p>2020/21</p> <ul style="list-style-type: none"> • Procurement follow up activity • Contract management (CC20-6) <p>2021/22</p> <ul style="list-style-type: none"> • Contract management follow up activity <p>2022/23</p> <ul style="list-style-type: none"> • Contract management follow up activity 	<p>Resource has been included in the Community Wealth Building element of the 2023/24 audit plan for assurance in this area:</p> <ul style="list-style-type: none"> • Commissioning and procurement (CWB23-1)
<p>Health and social care integration - insufficient capacity and resource to meet need</p>	<p>2020/21</p> <ul style="list-style-type: none"> • Public health partnership working arrangements follow up activity <p>2021/22</p> <ul style="list-style-type: none"> • Health and social care integration (PH21-1) • Public health partnership working arrangements follow up activity <p>2022/23</p> <ul style="list-style-type: none"> • Health and social care integration follow up activity 	<p>Resource has been included in the Public Health element of the 2023/24 audit plan for further follow up work relating to the following audits:</p> <ul style="list-style-type: none"> • Health and social care integration • Public health partnership working arrangements

Risk title	Internal audit coverage (from 2020/21 to 2022/23)	2023/24 planned internal audit coverage
	<ul style="list-style-type: none"> Public health partnership working arrangements follow up activity 	
New Homes programme delivery	<p>2020/21</p> <ul style="list-style-type: none"> Homebuild (HOU20-1) S106 follow up activity <p>2021/22</p> <ul style="list-style-type: none"> Homebuild follow up activity S106 follow up activity <p>2022/23</p> <ul style="list-style-type: none"> None based on moderate assurance rating in 2020/21 and good follow up outcomes in 2021/22. 	<p>Resource has been included in the Homes and Neighbourhoods element of the 2023/24 audit plan for assurance in this area:</p> <ul style="list-style-type: none"> New homes supplier failure (HN23-2)
Non-recent child abuse – failure to deliver support payment scheme	<p>None – external scrutiny in this area was considered to be sufficiently robust that additional non-reactive audit work was not deemed necessary.</p>	<p>Resource has been included in the Adult Social Care element of the 2023/24 audit plan for assurance in this area:</p> <ul style="list-style-type: none"> Non-recent child abuse support payment scheme (ASC23-3)
Serious health and safety incident in housing (Including fire safety)	<p>2020/21</p> <ul style="list-style-type: none"> Landlord duty of care - fire risk assessments follow up activity <p>2021/22</p> <ul style="list-style-type: none"> Landlord duty of care - fire risk assessments follow up activity <p>2022/23</p> <ul style="list-style-type: none"> Landlord duty of care - housing safety project assurance (HN22-2) 	<p>Resource has been included in the Homes and Neighbourhoods element of the 2023/24 audit plan for assurance in this area:</p> <ul style="list-style-type: none"> Landlord duty of care – condensation and mould (HN23-2) <p>Resource has been included in the Homes and Neighbourhoods element of the 2023/24 audit plan</p>

Risk title	Internal audit coverage (from 2020/21 to 2022/23)	2023/24 planned internal audit coverage
	<ul style="list-style-type: none"> Landlord duty of care - lifts (AD22-7) TMO monitoring arrangements (HN22-3) Landlord duty of care - fire risk assessments follow up activity 	<p>for initial follow up work relating to the following audits:</p> <ul style="list-style-type: none"> Landlord duty of care - housing safety project assurance Landlord duty of care – lifts TMO monitoring arrangements
<p>Serious health and safety incident (occupational)</p>	<p>2020/21</p> <ul style="list-style-type: none"> Health and safety – asbestos (HOU20-5) <p>2021/22</p> <ul style="list-style-type: none"> Health and safety – asbestos follow up activity <p>2022/23</p> <ul style="list-style-type: none"> Landlord duty of care - lifts (AD22-7) Health and safety – asbestos follow up activity 	<p>Resource has been included in the Community Wealth Building element of the 2023/24 audit plan for initial follow up work relating to the following audits:</p> <ul style="list-style-type: none"> Health and safety - asbestos Landlord duty of care – lifts
<p>Safeguarding children – safeguarding practice and provision for children and young people are ineffective</p>	<p>2020/21</p> <ul style="list-style-type: none"> SEN transport follow up activity Placement commissioning 16-17 year olds follow up activity <p>2021/22</p> <ul style="list-style-type: none"> High needs/SEN children’s placements (PS21-1) SEN transport follow up activity Placement commissioning 16-17 year olds follow up activity <p>2022/23</p> <ul style="list-style-type: none"> High needs/SEN children’s placements follow up activity 	<p>Resource has been included in the Children and Young People element of the 2023/24 audit plan for further follow up work relating to the following audits:</p> <ul style="list-style-type: none"> High needs/SEN children’s placements SEN transport

Risk title	Internal audit coverage (from 2020/21 to 2022/23)	2023/24 planned internal audit coverage
	<ul style="list-style-type: none"> • SEN transport follow up activity • Placement commissioning 16-17 year olds follow up activity 	
Capital programme slippage and/or delivery failure	<p>2020/21</p> <ul style="list-style-type: none"> • Capital programme (CC20-4) • Capital expenditure follow up activity <p>2021/22</p> <ul style="list-style-type: none"> • Capital programme follow up activity • Capital expenditure follow up activity <p>2022/23</p> <ul style="list-style-type: none"> • Capital programme follow up activity • Capital expenditure follow up activity 	<p>Resource has been included in the Resources element of the 2023/24 audit plan for further follow up work relating to the following audits:</p> <ul style="list-style-type: none"> • Capital programme • Capital expenditure
Failure to respond consistently to increase in domestic violence abuse	<p>2020/21</p> <ul style="list-style-type: none"> • Domestic violence (PS20-7) <p>2021/22</p> <ul style="list-style-type: none"> • Domestic violence follow up activity <p>2022/23</p> <ul style="list-style-type: none"> • Domestic violence follow up activity 	<p>Resource has been included in the Children and Young People element of the 2023/24 audit plan for further follow up work relating to the following audit:</p> <ul style="list-style-type: none"> • Domestic violence
Well managed workforce to deliver corporate priorities	<p>2020/21</p> <ul style="list-style-type: none"> • Use of contingent workers (FR20-2) • Gifts, hospitality and declarations of interest follow up activity 	<p>Resource has been included in the Resources element of the 2023/24 audit plan for further follow up work relating to the following audit:</p> <ul style="list-style-type: none"> • Use of contingent workers

Risk title	Internal audit coverage (from 2020/21 to 2022/23)	2023/24 planned internal audit coverage
	<ul style="list-style-type: none"> • Right to work vetting arrangements follow up activity <p>2021/22</p> <ul style="list-style-type: none"> • Use of contingent workers follow up activity • Gifts, hospitality and declarations of interest follow up activity • Right to work vetting arrangements follow up activity <p>2022/23</p> <ul style="list-style-type: none"> • Use of contingent workers follow up activity • Gifts, hospitality and declarations of interest follow up activity 	
Effective IT transformation and resilience	<p>2020/21</p> <ul style="list-style-type: none"> • CivicaPay (FR20-2) • Symology follow up activity • Technology debt management follow up activity <p>2021/22</p> <ul style="list-style-type: none"> • Business transformation (FR21-3) • CivicaPay follow up activity • Symology follow up activity • Technology debt management follow up activity <p>2022/23</p> <ul style="list-style-type: none"> • Key IT application review - Northgate Housing (R22-2) • Business transformation follow up activity 	<p>Resource has been included in the Resources element of the 2023/24 audit plan for assurance in this area:</p> <ul style="list-style-type: none"> • Key IT application review – application TBC (R23-2)

Risk title	Internal audit coverage (from 2020/21 to 2022/23)	2023/24 planned internal audit coverage
Change programme delivery	<p>2020/21</p> <ul style="list-style-type: none"> • Programme Management Office (PMO) (CC20-2) <p>2021/22</p> <ul style="list-style-type: none"> • PMO follow up activity <p>2022/23</p> <ul style="list-style-type: none"> • PMO follow up activity 	<p>Resource has been included in the Adult Social Care and Community Engagement and Wellbeing elements of the 2023/24 audit plan for further follow up work relating to the following audit:</p> <ul style="list-style-type: none"> • PMO
Pupil attainment gap - systemic failure to promote attendance and quality provision and interventions	<p>2020/21</p> <ul style="list-style-type: none"> • No assurance activity took place in 2020/21. The effectiveness of school governance mechanisms was verified as part of schools establishment reviews (PS20-6) in this area. <p>2021/22</p> <ul style="list-style-type: none"> • No assurance activity took place in 2021/22. The effectiveness of school governance mechanisms was verified as part of schools establishment reviews (PS21-2) in this area. <p>2022/23</p> <ul style="list-style-type: none"> • No assurance activity took place in 2022/23. The effectiveness of school governance mechanisms was verified as part of schools establishment reviews (CS22-2) in this area. 	<p>No assurance activity is planned for 2022/23. The effectiveness of school governance mechanisms will be verified as part of schools establishment reviews (CS23-1).</p>

Risk title	Internal audit coverage (from 2020/21 to 2022/23)	2023/24 planned internal audit coverage
<p>Failure to effectively respond and recover from critical incident as a service (organisational preparedness, resilience and business continuity)</p>	<p>2020/21</p> <ul style="list-style-type: none"> • Business continuity planning lessons learned exercise (ER20-4) • Emergency planning follow up activity <p>2021/22</p> <ul style="list-style-type: none"> • Emergency planning follow up activity <p>2022/23</p> <ul style="list-style-type: none"> • No assurance activity took place in 2022/23 based on moderate assurance in 2019-20 and ongoing testing of business continuity arrangements due to Covid-19. 	<p>No assurance activity is planned for 2023/24 based on ongoing testing of business continuity and critical incident arrangements due to Covid-19 and responses to flooding incidents in 2022/23.</p>
<p>School viability and place planning - failure to implement a coherent strategy for managing the demand of school places impact the pattern of provision and schools' viability</p>	<p>2020/21</p> <ul style="list-style-type: none"> • No assurance activity took place in 2020/21. Schools' financial viability was assessed as part of schools establishment reviews (PS20-6) in this area. <p>2021/22</p> <ul style="list-style-type: none"> • No assurance activity took place in 2021/22. Schools' financial viability was assessed as part of schools establishment reviews (PS21-2) in this area. <p>2022/23</p>	<p>No assurance activity is planned for 2023/24. Risk management advice is being provided in this area.</p>

Risk title	Internal audit coverage (from 2020/21 to 2022/23)	2023/24 planned internal audit coverage
	<ul style="list-style-type: none"> No assurance activity took place in 2022/23. Schools' financial viability was assessed as part of schools establishment reviews (CS22-2) in this area. 	
Serious fraudulent activity	<p>Fraud risks identified through Internal Audits are addressed through audit recommendations. Additionally, Internal Audit offered input into reactive fraud investigations undertaken in 2020/21, 2021/22 and 2022/23, and carried out an additional audit into supplier bank amendments (AD21-2) in response to a bank mandate fraud.</p>	<p>Resource has been included in the Resources elements of the 2023/24 audit plan for further follow up work relating to the following audit:</p> <ul style="list-style-type: none"> Supplier bank amendments <p>Additionally, the audit plan is designed to address and identify fraud risks. Delivery of the audit plan will ensure that where risks are identified in the course of audits, recommendations are made to mitigate them.</p> <p>Internal Audit will offer input into reactive investigations to be undertaken in-year (CC22-2).</p>

Appendix ends

PAPER ENDS

Finance

7 Newington Barrow Way

London N7 7EP

Report of: Corporate Director of Resources

Meeting of: Audit Committee

Date: 13th March 2023

Wards: All

Part of the report is not for publication because it contains exempt information under Schedule 12A of the Local Government Act 1972, Paragraphs 1, 2, 7 Schedule 12A of the Local Government Act 1972, namely: Information relating to an individual. Information which is likely to reveal the identity of an individual and information relating to any action taken or to be taken in connection with the prevention, investigation or prosecution.

THE APPENDIX TO THIS REPORT IS NOT FOR PUBLICATION

Subject: Bi-Annual Whistleblowing Monitoring Report – 1st August 2022 to 31st January 2023

1. Synopsis

- 1.1. This report seeks to provide assurance that whistleblowing arrangements are in place and operating effectively. The Council's Whistleblowing Officer is the Head of Internal Audit, Investigations and Risk Management. Whistleblowing arrangements are a key element of the Council's overall governance arrangements. It is the mechanism to empower the honest majority in the fight against fraud and corruption and is an integral part of the Council's anti-fraud strategy.
- 1.2. Whistleblowing allows employees, contractors, partner agencies and others, to raise concerns surrounding potential fraud and corruption. There are separate reporting mechanisms for adult and child protection allegations. The whistleblowing policy was reviewed and updated in June 2022 in line with good

practice. Whistleblowing information is located within the Human Resources policies and procedures section of the Council's intranet.

- 1.3. The Council's Audit Committee receives bi-annual whistleblowing monitoring reports. The last update, covering the period to 31st July 2022, was presented to the Audit Committee in September 2022. This report provides details of referrals made between 1st August 2022 and 31st January 2023, and provides an update on referrals that were open at the time of the last report to Committee.

2. Recommendation

- 2.1. To note the report.

3. Background

- 3.1. Effective whistleblowing arrangements are a key element of effective governance arrangements within the Council.

4. Implications

4.1. **Financial Implications**

- 4.1.1. The programme of work has been met from within the existing Internal Audit (Investigations) budget. The financial implications of individual investigations are met by local budgets.

4.2. **Legal Implications**

- 4.2.1. There are no legal implications arising from this report. Legal advice and support will be provided, where necessary, in relation to individual investigations.

4.3. **Environmental Implications and contribution to achieving a net zero carbon Islington by 2030**

- 4.3.1. There are no environmental implications arising from the recommendations in this report.

4.4. **Equalities Impact Assessment**

- 4.4.1. The council must, in the exercise of its functions, have due regard to the need to eliminate discrimination, harassment and victimisation, and to advance equality of opportunity, and foster good relations, between those who share a relevant protected characteristic and those who do not share it (section 149 Equality Act 2010). The council has a duty to have due regard to the need to remove or minimise disadvantages, take steps to meet needs, in particular steps to take account of disabled persons' disabilities, and encourage people to participate in public life. The council must have due regard to the need to tackle prejudice and promote understanding.

4.4.2. An Equalities Impact Assessment is not required in relation to this report, because the decision currently being sought does not have direct impact on residents.

5. Conclusion and reasons for recommendations

5.1. To note the details of whistleblowing monitoring arrangements.

Appendices:

- Appendix A – Whistleblowing Monitoring Report (Exempt – not for publication)

Final report clearance:

As agreed by: Corporate Director of Resources

Date: 23 February 2023

Report Author: Nasreen Khan, Head of Internal Audit, Investigations and Risk Management
Tel: 020 7974 2211
Email: Nasreen.Khan@islington.gov.uk

Financial Implications Author: Paul Clarke, Director of Finance
Tel: 020 7527 5636
Email: Paul.Clarke@islington.gov.uk

Legal Implications Author: Rob Willis, Chief Corporate and Commercial Litigation Lawyer
Tel: 020 7527 3302
Email: Robert.Willis@islington.gov.uk

REPORT ENDS

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Legal Services
Law & Governance
7 Newington Barrow Way
London
N7 7EP

Report of: Interim Director of Law and Monitoring Officer

Meeting of: Audit Committee

Date: 13 March 2023

Subject: Review of Constitution – 2023/4

1. Synopsis

- 1.1. The purpose of this report is to inform the Audit Committee of a Review of the Council's Constitution to ensure it is up to date and fit for purpose.

2. Recommendation

- 2.1. To approve the proposed Terms of Reference, scope, and timescale for the Constitution Review.

3. Background

- 3.1. The Audit Committee has responsibility for governance matters under Article 8 of the Constitution.
- 3.2. The Constitution sets out how the council operates, how decisions are made and the procedures which are followed to ensure that these are efficient, transparent and accountable to local people. The council has a legal duty to publish an up-

to-date Constitution and it should be reviewed annually with any necessary changes being considered at the Annual Council meeting.

3.3. The Constitution currently comprises 374 pages organised into 8 parts, many divided into several sections. The document is difficult to navigate and a member of the public who did not already know which part to look in would find it difficult to locate a specific section of the Constitution as there is a very limited search facility.

3.4. Officers have also raised the following issues which have further prompted the need for a review:

- a) A document which has grown over the years and is not internally consistent.
- b) Legal compliance and extensive statutory references need to be reviewed
- c) A more consistent approach to reviewing the Constitution on an annual basis.
- d) An unwieldy document that could be simplified and made more accessible for online viewing.
- e) Opportunities to reduce bureaucracy, that also helps members and officers to take decisions more robustly with more clarity over who takes which decisions.

An approach to reviewing the Constitution

3.5. It is proposed that the Constitution be reviewed in two phases as follows:

- Phase 1 (January to May 2023) – Statutory compliance health check (see below) including updating Member Code of Conduct and Arrangements for dealing with Member Complaints. (The Code of Conduct and Member Complaints Arrangements are matters reserved to the Standards Committee)
- Phase 2 (March to September 2023) – Updating Schemes of Delegation, Contract Procedure Rules, and Financial Regulations.

Phase 1 - Statutory Compliance Checklist

3.6. A Constitution Direction was issued by the Secretary of State in December 2000 that requires around 80 matters to be included within council constitutions, covering members' allowances schemes, details of procedures for meetings, details of joint arrangements with other local authorities and a description of the rights of inhabitants of the area.

3.7. The first phase of the Constitution Review will comprise a desk top audit of the current Constitution against these requirements. Included in the desk top audit

will be a review of terms of reference of committees which are not compliant with legislation. This is currently being undertaken by Legal and Democratic Services officers. The current working draft is appended at **Appendix A**.

3.8. Phase two of the Review will involve researching best practice in relation to financial control and contract management arrangements in the public sector.

Constitution Review Working Group

3.9. It is proposed that a small member/officer working group be established, to oversee this work comprising the Chair of the Audit Committee, the Executive member for Resources, the Monitoring Officer, Deputy Monitoring Officer, Chief Lawyer (Governance), Head of Democratic Services & Governance, and Committee Services Manager.

3.10. The Constitution Review Working Group would steer the work of the Constitution Review with a view to bringing proposals to Full Council on 11 May 2023.

Terms of Reference

3.11. The Terms of Reference for the Constitution Review Working Group would be:

- a) To ensure the Constitution is compliant with relevant legislation
- b) To review the Terms of Reference for Committees
- c) To update Schemes of Delegation, Contract Procedure Rules, and Financial Regulations.
- d) To seek member input on the Constitution Review at the Member Development Sessions on Governance.
- e) To recommend to Full Council a revised version of the Constitution

4. Implications

4.1. Financial Implications

4.1.1. There are no financial implications.

4.2. Legal Implications

4.2.1. A local authority is under a duty to prepare and keep up to date its constitution under section 9P Local Government Act 2000 as amended. The Constitution must contain:

- a) The Council's standing orders/ procedure rules;
- b) The Members' Code of Conduct
- c) Such information as the Secretary of State may direct;
- d) Such other information (if any) as the authority considers appropriate.

4.2.2. A Constitution Direction was issued by the Secretary of State in December 2000 that required around 80 matters to be included within constitutions, covering members' allowances schemes, details of procedures for meetings, details of joint arrangements with other local authorities and a description of the rights of inhabitants of the area, amongst other things. Whilst issued under Part II Local Government Act 2000, the Direction survives the re-enactment into Part 1A (section 9B et seq.) of the 2000 Act by the Localism Act 2011 (under section 17 Interpretation Act 1978).

4.2.3 Constitutions must be available for inspection at all reasonable hours by members of the public and supplied to anyone who asks for a copy on payment of a reasonable fee.

4.3. Environmental Implications and contribution to achieving a net zero carbon Islington by 2030

4.3.1. There are no environmental implications.

4.4. Equalities Impact Assessment

4.4.1. The council must, in the exercise of its functions, have due regard to the need to eliminate discrimination, harassment and victimisation, and to advance equality of opportunity, and foster good relations, between those who share a relevant protected characteristic and those who do not share it (section 149 Equality Act 2010). The council has a duty to have due regard to the need to remove or minimise disadvantages, take steps to meet needs, in particular steps to take account of disabled persons' disabilities, and encourage people to participate in public life. The council must have due regard to the need to tackle prejudice and promote understanding.

4.4.2. There is no impact on equality matters at this stage but the terms of reference for the Constitution Review will require this.

5. Conclusion and reasons for recommendations

5.1. The Committee is asked to consider and approve the proposed approach to reviewing the Constitution.

Appendices:

- Constitution Review Statutory Compliance Checklist (**Appendix A**)

Background papers:

- None.

Final report clearance:

Authorised by: **Marie Rosenthal, Interim Director of Law & Governance and Monitoring Officer**

Date: 23 February 2023

Report Author: **Sonal Mistry, Interim Chief Lawyer (Governance)**

Tel: 020 7527 3833

Email: sonal.mistry@islington.gov.uk

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Constitution Review Statutory Compliance Checklist

This compliance checklist sets out the statutory requirements for what must appear (somewhere) in a local authority constitution. It is a useful check to identify any missing areas and also a quick reference point for finding statutory information in the document. It will need to be updated if the format of the Constitution is changed.

STATUTORY REQUIREMENTS

1 THE LOCAL GOVERNMENT ACT 2000 (CONSTITUTIONS) (ENGLAND) DIRECTION 2000

The Secretary of State for the Environment, Transport and the Regions, in the exercise of his powers under sections 37(1)(a) [now s.9P] and 48(7) [now s.9R] of the Local Government Act 2000 (c.22) (the Act) and all other powers enabling him in that behalf, hereby directs all local authorities in England to which Part II of the Act applies as follows:

Miscellaneous and interpretation

In the direction:

"constitution" has the meaning given by section 37(1) [now 9P] of the Act,

"overview and scrutiny committee" ...in the case of a local authority which is operating executive arrangements has the meaning given by section 21(1) [now.s.9F(1)] of the Act

In complying with this direction a local authority must have regard to any guidance issued for the time being by the Secretary of State under section 38 [now s.9Q] of the Act.

The Constitution.

The constitution prepared and kept up to date in accordance with section 37(1) [now s.9P] of the Act by a local authority which is operating executive arrangements or, as the case may be, alternative arrangements must include:

	Requirement of Direction	Council's Constitution	Comment
1	a summary and explanation of the purpose and content of the constitution;	Part 1, Summary and Explanation Part 2, Article 1	
2	a description of the composition of the Council, the scheme of ordinary elections for members of the council and their terms of office;	Part 1 Part 2 – Article 2	Article 2 needs updating – it's on the list of outstanding updates.
3	a description of the principal roles and functions of the members of the council under executive arrangements or, as the case may be, alternative arrangements including the rights and duties of those members;	Part 1 Part 2 – Articles 2 & 7 Part 3 – Matters reserved for Executive decision Part 3 – Matters delegated to individual Executive Members Part 4 – Executive Procedure rules Appendix 1 Executive Job Description	
4	the scheme of allowances for members of the authority drawn up in accordance with regulations made under section 18 of the Local Government and Housing Act 1989 (c.42);	Part 7	

5	<p>a description of the rights and responsibilities of inhabitants of the authority's area including:</p> <ul style="list-style-type: none"> i. their rights to vote in elections for the return of members of the authority; ii. their rights to access to information about the authority's activities; iii. their rights of access to meetings of the council, its committees and sub-committees and any joint committees established with any other authority; and iv. their rights of access to meetings of the executive and committees of the executive, 	<p>Part 2 – Article 3</p> <p>Part 4 – Procedure Rules, Council, Executive and Committee meetings</p> <p>Part 4 Procedure Rules - Access to Information</p>	
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	Requirement of Direction	Council's Constitution	Comment
6	<p>a description of the roles of the authority itself under executive arrangements (or, as the case may be, alternative arrangements) including:</p> <p>i. the functions which may be exercised only by the authority itself or which may to some extent be exercised only by the authority itself (including, in the case of a local authority operating executive arrangements any plans and strategies which are subject to approval or adoption by the authority itself by virtue of regulation 5 of, and paragraph 1 of Schedule 4 to, the Local Authorities (Functions and Responsibilities) (England) Regulations 2000 (S.I. 2000/2853)); and</p> <p>ii. any rules governing the conduct and proceedings of meetings of the authority itself whether specified in the authority's standing orders or otherwise;</p>	<p>Part 1 Part 2 – Articles 2, 4 , 7 , 8 & 13 Part 3 – Executive functions Part 3 – Functions to be exercised by the Council itself Part 4 – Executive, Council and Scrutiny Procedure rules Part 4 – Budget and Policy Framework Appendix 2 – Executive and Non-Executive Functions</p> <p>Part 2 – Article 4 Part 4 – Procedure Rules for Council, the Executive and committees.</p>	<p>Article 4, 4.1 (c) reference to Housing Land Transfer requirements for a resolution of Council under the 1993 Act have been repealed – remove??.</p>
7	<p>a description of the roles and functions of the chairman of the council (including a chairman entitled to the style of mayor);</p>	<p>Part 2 – Article 5 Part 4 – Council Procedure Rules</p>	
8	<p>a description of the functions of the local authority executive which, for the time being, are exercisable by individual members of the local authority executive stating as respects each function, the name of the member by whom it is exercisable</p>	<p>Part 2 – Articles 7 & 13 Part 3 – Matters reserved for Executive decision Part 3 – Matters delegated to individual Executive Members Part 4 – Executive Procedure Rules</p>	

	Requirement of Direction	Council's Constitution	Comment
9	a description of the functions of the local authority executive which, for the time being, are exercisable by the executive collectively or a committee of the executive, stating as respects each function, the membership of the body by which it is exercisable;	Part 2 – Articles 7 & 13 Part 3 – Matters reserved for Executive decision Part 4 – Executive Procedure Rules Part 5 – Executive Terms of Reference Part 6 – Procurement Rules and Financial Regulations	
10	a description of those powers of the executive which for the time being are exercisable by an officer of the local authority stating the title of the officer by whom each of the powers so specified is for the time being exercisable, other than any power exercisable by the officer for a specified period not exceeding six months;	Part 2 - Articles 12 & 13 Part 3– Officer Delegations Part 4 - Budget and Policy Framework Procedure Rules and Access to Information Part 6 – Procurement Rules and Financial Regulations	
11	a description of the arrangements for the operation of overview and scrutiny committees including i. the terms of reference and membership of those committees and any rules governing the exercise of their functions; and ii. any rules governing the conduct and proceedings of meetings of those committees whether specified in the authority's standing orders or otherwise'	Part 1 Part 2 – Article 6 Part 4 – Scrutiny Procedure rules and Access to Information Procedure Rules Part 5 Terms of Reference	
12	in the case of a local authority which is operating executive arrangements, a description of the roles of the executive, committees of the executive and members of the executive including: i. the roles, functions, rights, responsibilities and duties of members of the executive; ii. in the case of a local authority which is operating executive arrangements which include a leader and cabinet form of executive, any rules governing the election of the executive leader; iii. any rules governing the appointment of members of	Part 2 – Articles 7 & 13 Part 3 – Matters reserved for Executive decision & Matters reserved for Voluntary and Community Sector Committee Part 4 – Executive Procedure Rules Part 5 – Executive Terms of Reference, Voluntary and Community Sector Committee Terms of Reference	Correction to Article 7.07 – vote of no confidence in the Leader – gives the threshold as 36 (75%) of members needing to vote. Figure needs updating to 38.

	<p>the executive;</p> <p>iv. any provisions in the local authority's executive arrangements with respect to the quorum, proceedings and location of meetings of the executive;</p> <p>v. any provisions in the local authority's executive arrangements with respect to the quorum, proceedings and location of meetings of any committees of the executive;</p> <p>vi. any provisions in the local authority's executive arrangements with respect to the appointment of committees of the executive; and</p> <p>vii. N/A (Mayor and Council Manager option – now repealed)</p>	<p>Part 6 – Procurement Rules and Financial Regulations</p> <p>Appendix 1 Executive Job Description</p> <p>Appendix 2 – Executive and Non-Executive Functions</p>	
13	N/A (Mayor and Council Manager option – now repealed)	N/A	
14	<p>a description of the roles of any committees or sub-committees appointed by the authority in accordance with section 101 of the Local Government Act 1972 (c.70) including:</p> <p>i. the membership, terms of reference and functions of such committees or sub-committees; and</p> <p>ii. any rules governing the conduct and proceedings of meetings of those committees or sub-committees whether specified in the authority's standing orders or otherwise,</p>	<p>Part 1</p> <p>Part 2 – Articles 6, 9, 11</p> <p>Part 3 - Responsibility for functions</p> <p>Part 4 – Council, Scrutiny and Committee Procedure Rules</p> <p>Part 4 – Access to Information Procedure Rules</p> <p>Part 5 – Terms of Reference</p>	
15	<p>a description of those powers of the council which for the time being are exercisable by an officer of the local authority stating the title of the officer by whom each of the powers so specified is for the time being exercisable, other than any power exercisable by the officer for a specified period not exceeding six months;</p>	<p>Part 2 - Articles 12 & 13</p> <p>Part 3 – Officer Delegations & Functions to be exercised by the Council itself</p> <p>Part 4 - Budget and Policy Framework Procedure Rules and Access to Information</p> <p>Part 6 – Procurement Rules and Financial Regulations</p> <p>Appendix 3 – Additional delegations</p>	

	Requirement of Direction	Council's Constitution	Comment
16	<p>a description of the roles of the local authority's Standards Committee and any parish council sub-committee of the Standards Committee appointed in accordance with sections 53 or 55 of the Act including:</p> <p>i. the membership, terms of reference and functions of that committee or sub-committee; and</p> <p>ii. any rules governing the conduct and proceedings of meetings of that committee or sub-committee whether specified in the authority's standing orders or otherwise;</p>	<p>Articles 8 & 9</p> <p>Part 4 – Committee Procedure Rules</p> <p>Part 5 – Terms of Reference</p> <p>Part 6 – Members' Code of Conduct</p> <p>Part 6 – Protocol on Member /Officer Relations</p>	
17	<p>a description of the roles of any area committees appointed by the authority to exercise functions in accordance with regulations 16A of the Local Government (Committees and Political Groups) Regulations 1990 (SI 1990/1553) or, as the case may be, section 18 of the Act and the Local Authorities (Arrangements for the Discharge of Functions) (England) Regulations 2000 (SI 2000/2851) including:</p> <p>i. the membership, terms of reference and functions of such committees; and</p>	N/A	FYI Article 10 describes Ward Partnerships. These have no official decision making function and are community engagement vehicles only.
	<p>ii. any rules governing the conduct and proceedings of meetings of those committees whether specified in the authority's standing orders or otherwise</p>	N/A	
18	<p>a description of any joint arrangements made with any other local authorities under section 101(5) of the Local Government Act 1972 including:</p> <p>i. the terms of those arrangements;</p> <p>ii. the membership, terms of reference and functions of any joint committees established under those arrangements; and</p> <p>iii. any rules governing the conduct and proceedings of meetings of those joint committees whether specified in the authority's standing orders or otherwise</p>	<p>Part 2 – Article 11– Joint Arrangements</p> <p>Part 3 – Responsibility for functions</p> <p>Part 4 – Procedure Rules</p> <p>Part 5 – Terms of Reference</p>	

19	a description of any arrangements made with another local authority for the discharge of functions by that other local authority or the executive of that other local authority in accordance with section 101(1)(b) of the Local Government Act 1972 or, as the case may be, Local Authorities (Arrangements for the Discharge of Functions) (England) Regulations 2000 – [now 2012 Regulations];	Part 2 – Article 11 – Joint Arrangements Part 3 – Responsibility for functions Part 4 – Procedure Rules	
20	a description of the roles of officers of the local authority including: i. the management structure for officers of the authority; ii. any arrangements made under section 101 of the Local Government Act 1972 or, as the case may be, section 14, 15 or 16 [now 9E, 9A & 9B] of the Act for the discharge of functions by officers of the authority; iii. the roles and functions of the head of paid service, monitoring officer and chief finance officer; iv. the code of conduct for local government employees issued by the Secretary of State in accordance with section 82 of the Act; any rules governing the recruitment, appointment, dismissal and disciplinary action for officers of the authority; vi. any protocol established by the authority in respect of relationships between members of the authority and v. officers of the authority;	Part 1 Part 2 - Article 12 – Officers Part 2 - Article 13 – Decision-making Part 2 - Article 14 – Finance, Contracts and Legal matters Part 3– Responsibility for functions Part 4 – Officer Employment Procedure Rules Part 5 – Personnel Sub Committee Terms of Reference Part 6– Protocol on Member/Officer Relations, Procurement Rules and Financial Regulations Part 8- Management Structure Appendix 3 – Additional delegations to officers Appendix 4 – Proper Officers	Code of conduct for local government employees is not in the Constitution Updates to job titles following the senior officer restructure on 1 February and a new structure chart at Part 8.
21	a description of the arrangements the authority has in place for access of the public, members of the authority and officers of the authority to meetings of the authority, committees and sub-committees of the authority, joint committees established with any other local authority, the executive and committees of the executive	Part 1 Part 2 – Article 3 Part 4 – Access to Information Procedure Rules Part 4 – Executive Procedure Rules	
22	a description of the arrangements the authority has in place for access of the public, members of the authority and officers of the authority to information about the decisions made or to be made by in respect of local authority's functions and activities.	Part 1 Part 2 – Article 3 Part 4 – Access to Information Procedure Rules Part 4 – Committee and Council Procedure Rules	

23	a register stating i. the name and address of every member of the local authority executive for the time being and the ward or division (if any) which he represents; and ii. the name of every member of each committee of the local authority's executive for the time being.		This is not in the Constitution. Information about councillors is on the democracy website: Islington Council - Councillors Membership of the Executive and VCS Committee are here: Islington Council - Executive and Islington Council - VCS
24	a description of the rules and procedures for the management of its financial, contractual and legal affairs including: i. procedures for auditing of the local authority;	Part 2 – Articles 8 & 14 Part 5 – Terms of Reference Part 6 – Financial Regulations	Audit Committee Terms of Reference review to be finalised
	ii. the local authority's financial rules or regulations or such equivalent provisions as the local authority may have in place whether specified in the authority's standing orders or otherwise; iii. rules, regulations and procedures in respect of contracts and procurement including authentication of documents whether specified in the authority's standing orders or otherwise; and iv. rules and procedures in respect of legal proceedings brought by and against the local authority	Part 2 – Article 14 Part 3 – Responsibility for functions Part 4 - Budget and Policy Framework Procedure Rules Part 6 – Financial Regulations and Procurement Rules Appendix 3 – Additional delegations to officers	
25	a description of the register of interests of members and co-opted members of the authority required under section 81 of the Act [now s29 Localism Act 2011], together with the procedures for publicising, maintaining and updating that register.	Part 6 – Code of Conduct for members	
26	a description of the rules and procedures for review and revision of the authority's constitution and executive arrangements or, as the case may be, alternative arrangements	Part 2 – Articles 1 & 15 Part 3 – functions to be exercised by the Council itself	Article 15 needs to be reviewed re. proper officer

2 OTHER LEGISLATIVE REQUIREMENTS

2.1 In addition to the requirements under the Direction, there are a number of other legislative requirements specifying content of local authority constitutions:

	Legislative Requirements	Council's Constitution	Comment
1	<p>The Openness of Local Government Bodies Regulations 2014 (SI 2014/2095):</p> <p>where a member of the public is entitled to attend a meeting of the Council, or of any of its Committees or Sub-Committees, Cabinet or a Committee of Cabinet, that person may also "report on the meeting", by which it means –</p> <p>2.1.1 Filming, photographing or making an audio recording of the meeting;</p> <p>2.1.2 Relaying that video or audio recording to enable others not present at the meeting to see or hear it at the same time as the meeting; and</p> <p>2.1.3 Reporting or providing oral or written commentary on the meeting, so that others not present at the meeting may hear it at the same time as the meeting. However, authorities are given a discretion not to allow a person to make an oral report or commentary if he/she is actually present at the meeting (presumably to avoid disruption of the meeting).</p> <p>The Regulations place a duty on the authority to afford reasonable facilities for the person to so record and report the meeting.</p>	<p>Part 4 Access to Information Procedure Rules</p> <p>Part 4 Access to Information Procedure Rules</p> <p>Part 4 Access to Information Procedure Rules</p> <p>Part 4 Access to Information Procedure Rules</p>	

2	<p>Local Government (Executive Arrangements) (Meetings and Access to Information) (England) Regulations 2012/2089:</p> <ul style="list-style-type: none"> Regulation 9 of the 2012 regulations introduced the need for 28 days' clear notice for the subject matter of executive and key decisions to appear on the authority's website and be available for public inspection at the local authority's office. Regulation 10(1) allows, that if it is impracticable for the Council to give the required 28 days' notice, the decision may still be made if the Chairman of the Scrutiny Committee has been given notice in writing of the matter about which the decision is to be made, a copy of the notice is made available for inspection by the public and is published on the Council's website, and at least 5 clear days have elapsed following the day on which the notice is made available for inspection by the public. Exceptions and special urgency provisions allow shorter notice with the agreement of the Chair of Scrutiny/Mayor or Deputy 	<p>Appendix 6 Article 3 - Decision Making Part 3 – Responsibility for functions Part 4 Procedure Rules, Budget and Policy Framework Procedure Rules and Access to Information</p>	<p>That the rule is 28 days is a bit buried in the Appendix</p> <p>Correction to Part 4, Paragraph 68: Monitoring Arrangements, to delete 'or both' at the end of the paragraph</p>
3	<p>Local Audit Panel arrangements required by the Local Audit and Accountability Act 2014:</p> <ul style="list-style-type: none"> The Audit Commission wound up in March 2015 and any references to the Audit Commission should be removed. Public Sector Audit Appointments Limited (PSAA) took responsibility for making auditor appointments and setting audit fees from 2017. Local authorities must appoint an auditor for 2017/18 by December 2016 in accordance with Part 3 of the 2014 Act (and Schedule 3). Section 9 of the Act requires the Council to have an auditor panel to advise the authority on a) the maintenance of an independent relationship with the appointed local auditor, b) the selection and appointment of a local auditor, c) any proposal to enter into an agreement limiting the liability of its auditor(s) – unless the Council joined PSAA. The advice of an auditor panel must be published 		<p>There are two references to the Audit Commission in the Financial Regs</p> <p>The section on Audit Requirements pg 258 needs updating</p>
4	<p>The Accounts and Audit Regulations 2015 requirements:</p> <ul style="list-style-type: none"> The responsible financial officer must certify the presentation of 	<p>Part 6 – Financial regulations Part 5 Audit Committee Terms of Reference</p>	<p>This all needs checking in detail, although there are references, they may not be correct.</p>

	<p>the accounts</p> <ul style="list-style-type: none"> • The annual accounts (including the governance statement) must be published with the audit opinion and certificate, and before that must have been approved by members, by no later than 31st July. • The responsible financial officer must re-certify the presentation of the annual accounts before member approval is given. • The responsible financial officer must ensure that the period for the exercise of public rights includes the first 10 working days of July for reporting on financial years 2015/16 and 2016/17. • Public rights (which will include rights of objection, inspection and questioning of the external auditor) may only be exercised within a 30 day period. During this period all relevant documents must be available for public inspection. • Documents relating to the published statement of accounts must remain available for public access for a period of not less than 5 years. <p>A narrative statement must be prepared to support the statement of accounts.</p>	<p>Part 6 Financial Regulations – Audit Committee, Chief Finance Officer and Annual Statement of the Accounts sections Article 3 Part 6 Local Code of Corporate Governance</p>	<p>The Local Code of Corporate Governance needs updating.</p>
5	<p>The Local Authorities (Standing Orders) (England) Regulations 2001 as amended by The Local Authorities (Standing Orders) (England) (Amendment) Regulations 2015</p> <ul style="list-style-type: none"> • requires the any allegation of misconduct against senior officers with statutory responsibilities (Head of Paid Service, Monitoring Officer and s151 Officer) to be considered by an independent panel where a recommendation to Council is likely to be made to Council for dismissal. • the panel is to be an advisory committee of the authority • requires certain specific standing orders to be added to the Council's constitution. <p>The CE and CO Terms and Conditions of Service have been updated in 2016 and 2017</p>	<p>Part 4 – Officer Employment Procedure Rules Part 5 Terms of Reference</p>	<p>The CE Handbook has been updated in 2022 and the relevant content needs to be reviewed.</p>

	Legislative Requirements	Council's Constitution	Comment
6	Political Assistant Standing Orders required by section 9 Local Government and Housing Act 1989.	Part 4 – Officer Employment Procedure Rules	.
7	Statutory Guidance on the constitution of the Licensing Committee and sub-committees under s.182 Licensing Act 2003, with appropriate decisions delegated to Officers and appeals.	Part 1 Part 2 - Articles 8 & 12 Part 3 – Responsibility for functions, inc Section 8 Officer delegations Part 4 - Committee Procedure Rules Part 5 – Terms of Reference Appendix 2 – Executive and Non-Executive functions Appendix 3 – Additional Delegations to Officers	
8	Public Service Pensions Act 2014 Review of the Pension Committee arrangements Including membership, quorum, terms of reference and obligations on members Review of Pension Board membership and terms of reference		

9	<p>Senior Officer employment matters</p> <p>Review of chief officer appointment and disciplinary arrangements to ensure compliance with national terms and conditions.</p>		
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	Other Constitution updates outstanding:		
	Health and Wellbeing Board Terms of Reference		The TOR does not currently reflect the governance change from Clinical Commissioning Groups to Integrated Care Boards

By virtue of paragraph(s) 2, 3, 7 of Part 1 of Schedule 12A
of the Local Government Act 1972.

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